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January 7, 2025

**BY ECF**

Honorable Naomi Reice Buchwald  
United States District Judge  
Southern District of New York  
500 Pearl Street  
New York, NY 10007

Re: Stein et al. v. Skatteforvaltningen, No. 23-cv-02508 (NRB)

Dear Judge Buchwald:

We write jointly on behalf of defendant/counterclaim-plaintiff Skatteforvaltningen, plaintiffs/counterclaim-defendants Matthew Stein and Jerome Lhote, and nominal defendant/counterclaim defendant Luke McGee in response to the Court's December 11, 2024 direction that the parties advise the Court as to proposed next steps following the completion of expert discovery (ECF 135).

The parties respectfully request a conference with the Court to address scheduling of the trial and various associated issues, including:

- **Length of Trial:** The parties anticipate that the case can be tried to the Court in five trial days or less.
- **Trial Scheduling:** Subject to the Court's schedule, the parties propose that the trial take place in the second half of April 2025.

At the proposed conference, the parties will, of course, be prepared to discuss with the Court alternative dates for trial.

The Court will recall that the parties have stipulated, and the Court has ordered, that the time fixed by CPLR 3218(b) for SKAT to file the 2021 Affidavit of Confession of Judgment has been extended through June 10, 2025 (ECF 128). The parties are amenable to a further extension of that

time if the trial cannot be scheduled in a manner for the Court to be able to render a verdict before that date.

- **Direct Testimony:** The parties propose that all direct testimony be admitted in the form of witness declarations with attached exhibits such that the trial would consist largely of cross examination, redirect examination, and argument.
- **Expert Testimony:** The parties propose that the direct testimony of the parties' foreign law experts consist of their initial and rebuttal reports.

Stein, Lhote, and McGee wish to cross-examine SKAT's foreign law expert; SKAT believes such cross examination is unnecessary, but would defer to the Court as to whether live testimony from the foreign law experts is needed.

- **Other Pre-Trial Submissions:** At the proposed conference, the parties wish to discuss what pre-trial submissions in addition to witness declarations would be most helpful to the Court (*e.g.*, briefs on matters of law, proposed findings of fact and conclusions of law) and the timeframe for their submission to the Court.

SKAT's counsel will be on trial before Judge Kaplan in *In re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Scheme Litigation*, 18-md-02865 (LAK), starting on January 7, 2025, with limited dates in January when trial will not occur.

Accordingly, the parties respectfully request that the Court schedule a conference for January 17 or January 30.

Respectfully submitted,

/s/ Marc A. Weinstein

Marc A. Weinstein

cc: all counsel of record, via ECF